

BILL NO. 96-53

COUNTY COUNCIL
OF
HARFORD COUNTY, MARYLAND

BILL NO. 96-53

Introduced by Council President Parrott
at the request of the County Executive

Legislative Day No. 96-28 Date October 8, 1996

AN ACT to repeal and re-enact with amendments Section 123-37, Personal property taxes; liens of Article I, General Provisions of Chapter 123, Finance and Taxation of the Harford County Code, as amended, to provide for consistency with the corresponding section of the Maryland Annotated Code.

By the Council, October 8, 1996

Introduced, read first time, ordered posted and public hearing scheduled

on: November 12, 1996

at: 7:15 p.m.

By Order: James D. Vannoy, Acting Secretary

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on November 12, 1996, and concluded on, November 12, 1996

James D. Vannoy, Acting Secretary

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

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1 Section 1. And Be It Enacted By The County Council of Harford
2 County, Maryland, that Section 123-37, Personal property taxes;
3 liens of Article I General Provisions of Chapter 123, Finance and
4 Taxation of the Harford County Code as amended, be and it is hereby
5 repealed and re-enacted, with amendments, to read as follows:

6 § 123-37. Personal property taxes; liens.

7 A. All personal property taxes in the county, together with all
8 increases, interest and penalties thereon, shall become, from
9 the time due and payable, a personal debt of the [person
10 liable to pay the same to the county or to any taxing unit
11 thereof.] OWNER OF THE PERSONAL PROPERTY.

12 B. The [tax] UNPAID PERSONAL PROPERTY TAXES and all increases,
13 interest and penalties thereon shall be a lien upon the
14 PERSONAL AND REAL property of [any person liable to pay the
15 same to the county or taxing unit thereof to which the tax is
16 payable] THE OWNER OF THE PERSONAL PROPERTY from and after the
17 time when notice has been given that such tax has become due
18 and payable as provided in this Article[.]; PROVIDED THAT THE
19 LIEN WILL ATTACH TO THE REAL PROPERTY ONLY AFTER THE NOTICE
20 HAS BEEN RECORDED AND INDEXED AMONG THE JUDGMENT RECORDS IN
21 THE OFFICE OF THE CLERK OF THE CIRCUIT COURT FOR HARFORD
22 COUNTY. [Notice of such lien shall be filed by the] THE
23 Treasurer [for the taxing unit to which the tax is payable]
24 SHALL FILE NOTICE OF SUCH LIEN with the Clerk of the Circuit
25 Court for [the county] HARFORD COUNTY. The Clerk shall
26 accurately and promptly record and index all such notices of
27 lien filed with him by the Treasurer and shall enter such lien
28 in the judgment docket of the Court, stating the name of the
29 delinquent taxpayer, the amount of the lien and the date

1 thereof. The lien provided for in this section [shall have
2 the full force and effect of a lien of judgment in the county
3 and] shall be effective as of the date of recording[, provided
4 that no lien shall be filed under this section until after the
5 expiration of the tax year in which such tax shall be
6 payable].

7 Section 2. And Be It Further Enacted that this Act shall take
8 effect sixty (60) calendar days from the date it becomes law.

9 EFFECTIVE: January 13, 1997

The Secretary of the Council does hereby
certify that fifteen (15) copies of this Bill
are immediately available for distribution to
the public and the press.



Acting Secretary

HARFORD COUNTY BILL NO. 96-53(Brief Title) Liens for Unpaid Personal Property Taxes

is herewith submitted to the County Council of Harford County for enrollment as being the text as finally passed.

CERTIFIED TRUE AND CORRECT

ENROLLED

James D. Varnon
Acting Secretary
of the Council

Joanne D. Barrett
President of the Council

Date November 12, 1996Date November 12, 1996

BY THE COUNCIL

Read the third time.

Passed: LSD 96-30 (November 12, 1996)

Failed of Passage: _____

By Order

James D. Varnon
Acting Secretary

Sealed with the County Seal and presented to the County Executive for approval this 14th day of November, 1996 at 3:00 p. m.

James D. Varnon
Acting Secretary

BY THE EXECUTIVE

Colleen M. Behrman
COUNTY EXECUTIVE

APPROVED: Date November 14, 1996

BY THE COUNCIL

This Bill (No. 96-53), having been approved by the Executive and returned to the Council, becomes law on November 14, 1996.

James D. Varnon
Acting Secretary

EFFECTIVE DATE: January 13, 1997